

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	1,540.0	1,604.0	1,687.0
On Roll Special Ed Full-Time	379.0	349.0	349.0
On Roll Subtotal	1,919.0	1,953.0	2,036.0
In Private School Placements	17.0	22.0	22.0
Sent to Contracted Preschool	9.0	21.0	0.0
Sent to Other Districts Regular	2.0	2.0	12.0
Sent to Other Districts Special Ed	8.0	13.0	24.0
Received	362.0	371.0	423.0
In State Facilities	3.0	2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,295,158	12,541,061	12,791,882
	Total Tuition	10-1300	6,973,856	7,209,115	8,166,457
	Transportation Fees from Other Local Education Authorities	10-1420-1440	141,065	125,000	100,000
	Rents and Royalties	10-1910	0	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	385,936	60,500	60,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
	Interest Earned on Maintenance Reserve	10-1XXX	2,162	500	300
	Interest Earned on Capital Reserve Funds	10-1XXX	1,948	500	250
	Total Revenues from Local Sources		19,800,125	19,946,776	21,129,489
General Fund Revenues from State Sources	School Choice Aid	10-3116	256,846	290,552	313,959
	Categorical Transportation Aid	10-3121	588,996	588,996	588,996
	Extraordinary Aid	10-3131	391,484	200,000	0
	Categorical Special Education Aid	10-3132	1,283,209	1,283,209	1,703,900
	Equalization Aid	10-3176	18,677,592	21,376,595	23,270,005
	Categorical Security Aid	10-3177	536,169	536,169	536,169
	Other State Aids	10-3XXX	76,098	0	0
	Total Revenues from State Sources		21,810,394	24,275,521	26,413,029
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	74,606	88,933	91,690
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	12,500	0	0
	Total Revenues from Federal Sources		87,106	88,933	91,690
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,832,262	4,120,832
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,732,432	0
	Withdrawal from Maintenance Reserve	10-310	0	597,400	0
	Adjustment for Prior Year Encumbrances		0	1,173,804	0
	Actual Revenues (Over)/Under Expenditures		-1,607,264	0	0
General Fund Revenues	Total Operating Budget		40,090,361	49,647,128	51,755,040

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	237,383	5,000	12,000
	Other Revenue from Local Sources	20-1XXX	34,625	0	0
	Total Revenues from Local Sources	20-1XXX	272,008	5,000	12,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	26,796	216,882
	Preschool Education Aid	20-3218	617,353	1,124,930	1,407,177
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	89,665	0	0
	Other Restricted Entitlements	20-32XX	6,653	0	0
	Total Revenues from State Sources		713,671	1,151,726	1,624,059
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	506,354	374,061	393,662
	Title II	20-4451-4455	61,148	52,091	45,086
	Title III	20-4491-4494	9,098	12,708	10,000
	Title VI	20-4417-4418	0	33,011	0
	ARP-IDEA Preschool	20-4409	5,035	0	0
	ARP-IDEA Basic	20-4419	19,807	0	0
	IDEA Part B (Handicapped)	20-4420-4429	540,089	375,000	420,382
	ARP-ESSER	20-4540	1,086,540	0	0
	CRRSA Act-ESSER II	20-4534	596,900	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	40,817	0	0
	CRRSA Act-Mental Health Grant	20-4536	30,201	0	0
	ARP Homeless Children and Youth II Grant	20-4546	28,730	0	0
	Total Revenues from Federal Sources		2,924,719	846,871	869,130
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	29,997	222,895	247,383
Special Revenue Fund Revenues	Total Grants and Entitlements		3,942,445	2,226,492	2,755,572
All Fund Revenues	Total Revenues/Sources		44,032,806	51,873,620	54,510,612
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	29,997	222,895	247,383
	Total Revenues/Sources Net of Transfers		44,002,809	51,650,725	54,263,229

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	10,391,175	11,571,243	12,868,366
	Special Education-Instruction	11-2XX-100-XXX	3,429,731	4,589,004	5,323,634
	Basic Skills/Remedial-Instruction	11-230-100-XXX	376,194	457,056	563,754
	Bilingual Education-Instruction	11-240-100-XXX	154,598	172,702	173,895
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	248,156	348,379	362,244
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	174,484	223,600	231,600
	School-Sponsored Athletics-Instruction	11-402-100-XXX	516,068	710,559	738,056
	Instructional Alternative Ed Program	11-423-XXX-XXX	128,841	174,210	179,840
	Community Services Programs/Operations	11-800-330-XXX	2,418	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,082,314	3,667,452	4,451,840
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	130,584	146,151	151,950
	Undistributed Expenditures-Health Services	11-000-213-XXX	345,250	423,597	426,696
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	376,266	467,937	530,345
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	536,125	1,071,027	1,149,333
	Undistributed Expenditures-Guidance	11-000-218-XXX	461,090	839,217	1,139,923
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	654,130	956,398	1,020,916
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	702,359	784,311	799,819
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	411,932	461,081	471,452
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	25,288	63,750	66,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	718,293	611,444	633,428
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,366,331	1,195,560	1,239,739
	Undistributed Expenditures-Central Services	11-000-251-XXX	453,952	482,151	501,057
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	122,487	352,567	366,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,494,129	5,670,448	5,880,577
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,075,238	3,459,460	3,897,203
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,391,555	7,998,730	8,392,867
Total Undistributed Expenditures			21,347,323	28,651,281	31,119,895

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	300
	Interest Earned on Current Expense Emergency Res	10-607	0	100	100
General Fund Current Expenses	Total General Current Expense		36,768,988	46,898,634	51,561,684
Capital Outlay	Equipment	12-XXX-XXX-730	1,000,012	437,703	158,905
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,289,188	2,274,451	8,383
	Interest Deposit to Capital Reserve	10-604	0	500	250
	Total Capital Outlay		3,289,200	2,712,654	167,538
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	32,173	35,840	25,818
	General Fund Grand Total		40,090,361	49,647,128	51,755,040
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	34,625	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	400,055	686,245	807,184
	Support Services	20-218-200-XXX	247,295	521,949	1,014,258
	Facility Acquisition and Construction Services	20-218-400-XXX	0	166,427	50,000
	Total Preschool Education Aid	20-218-XXX-XXX	647,350	1,374,621	1,871,442
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	89,665	0	0
	Other	20-XXX-XXX-XXX	6,653	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	743,668	1,374,621	1,871,442
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	506,354	374,061	393,662
	Title II	20-XXX-XXX-XXX	61,148	52,091	45,086
	Title III	20-XXX-XXX-XXX	9,098	12,708	10,000
	Title VI	20-XXX-XXX-XXX	0	33,011	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	540,089	375,000	420,382
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	19,807	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	5,035	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	596,900	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	40,817	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	30,201	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	1,086,540	0	0
	ARP Homeless Children and Youth II	20-496-xxx-xxx	28,730	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	2,924,719	846,871	869,130
Special Revenue Fund Expenses	Total Special Revenue Funds		3,942,445	2,226,492	2,755,572
All Fund Expenses	Total Expenditures/Appropriations		44,032,806	51,873,620	54,510,612
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	29,997	222,895	247,383
	Total Expenditures Net of Transfers		44,002,809	51,650,725	54,263,229

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,663,619	1,792,234	993,291	969,466
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,991,851	2,948,799	1,216,867	1,217,117
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	2,661,158	2,783,320	2,186,420	2,186,720
	Legal Reserve	1,033,319	5,130,326	4,097,007	0
	Unemployment Fund	181,025	181,301	181,301	181,301
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	400,000	400,400	400,500	400,600
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	186,190	184,140	184,140	181,140
	Scholarship Fund	1,278	1,278	1,278	1,278
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,255	\$17,284	\$20,843	\$20,760	\$21,869
Total Classroom Instruction	\$9,770	\$10,054	\$11,813	\$11,688	\$12,527
Classroom-Salaries and Benefits	\$9,083	\$9,383	\$10,703	\$10,507	\$10,999
Classroom-General Supplies and Textbooks	\$421	\$327	\$516	\$511	\$533
Classroom-Purchased Services	\$266	\$344	\$595	\$670	\$994
Total Support Services	\$2,473	\$2,510	\$3,484	\$3,467	\$3,774
Support Services-Salaries and Benefits	\$2,139	\$2,048	\$2,684	\$2,635	\$2,800
Total Administrative Costs	\$1,661	\$1,622	\$1,589	\$1,659	\$1,641
Administration Salaries and Benefits	\$1,358	\$1,323	\$1,247	\$1,225	\$1,207
Total Operations and Maintenance of Plant	\$2,835	\$2,571	\$3,191	\$3,194	\$3,181
Operations and Maintenance-Salaries and Benefits	\$978	\$950	\$1,181	\$1,160	\$1,195
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$428	\$438	\$612	\$600	\$592
Total Equipment Costs	\$302	\$523	\$249	\$309	\$103
Legal Costs	\$36	\$41	\$31	\$31	\$29
Employee Benefits as a percentage of salaries*	34.39%	30.66%	33.17%	33.25%	32.26%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2023-24 revised appropriations and the 2024-25 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	PARTICIPATION IN THE ACES CONSORTIUM FOR THE PURCHASE OF NATURAL GAS AND ELECTRICITY	0
	SHARED SERVICE FOR CLEANING WITH THE PINE HILL BOROUGH HALL AND POLICE BUILDINGS	0
	ALL SUPPLIES PURCHASED THROUGH ED-DATA CONSORTIUM	0
Recycling	SHARED SERVICE WITH GLOUCESTER TOWNSHIP SCHOOLS	0
Transportation Services, including Fuel	JOINTURE WITH CLEMENTON SCHOOL DISTRICT	0
	JOINTURE WITH CAMDEN COUNTY COLLEGE	0
	TRANSPORTATION THROUGH CAMDEN COUNTY EDUCATIONAL SERVICES CONSORTIUM	0

Estimated Tax Rates

Municipality	Category	Amount
Pine Hill	(A) General Fund School Levy	12,666,471
	(D) Total School Levy	12,666,471
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	443,883,300
	(H) Estimated Equalized Valuation (as of 10/01/23)	689,795,338
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.8536
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.8536
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8363
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8363

Employee Contract List for District

Name	Category	Measure
Dr. Cherie Bratty	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,585
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,567
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	none per contract
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Cherie Bratty	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Dr. Melissa Williams	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$193,412
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Melissa Williams	Total Allowances Amount	\$3,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,925
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract capped at 25 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	none per contract
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	